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Gustavo Siller, Jr. Reg. No.:32,305

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Our Case No. 9281-4209
Client Reference No. N US 00114

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Naoya Hasegawa et al.)
Serial No. 10/017,301)
Filing Date: December 14, 2001) Examiner: V. D. Koppikar
For: Magnetic Sensing Element with Improved) Group Art Unit: 1775
Sensitivity and Method for Making the)
Same)

AMENDMENT AFTER FINAL

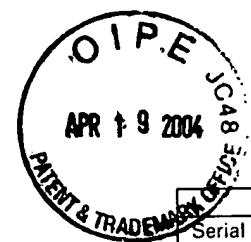
Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313 - 1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on February 13, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination of claims 1 – 16 in view of the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.



TRANSMITTAL LETTER				Case No. 9281/4209
Serial No. 10/017,301	Filing Date December 14, 2001	Examiner Vivek D. Koppikar	Group Art Unit 1775	
Inventor(s) Hasegawa et al.				
Title of Invention Magnetic Sensing Element with Improved Sensitivity and Method for Making the Same				

TO THE COMMISSIONER FOR PATENTS

Transmitted herewith is Amendment after Final; and Return Post Card.

Small entity status of this application under 37 CFR § 1.27 has been established by verified statement previously submitted.

A verified statement to establish small entity status under 37 CFR §§ 1.9 and 1.27 is enclosed.

Petition for a _____ month extension of time.

No additional fee is required.

The fee has been calculated as shown below:

					Small Entity		Other Than Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	Rate	Add'l Fee
Total		Minus			x \$9 =		x \$18 =	
Indep.		Minus			x 42 =		x \$84 =	
First Presentation of Multiple Dep. Claim					+ \$140 =		+ \$280 =	
					Total add'l fee	\$	Total add'l fee	\$

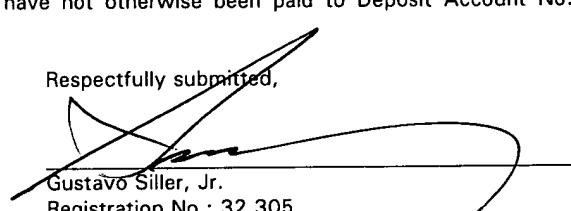
Please charge Deposit Account No. 23-1925 (BRINKS HOFER GILSON & LIONE) in the amount of \$_____. A duplicate copy of this sheet is enclosed.

A check in the amount of \$_____ to cover the filing fee is enclosed.

The Commissioner is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this communication or credit any overpayment to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.

I hereby petition under 37 CFR § 1.136(a) for any extension of time required to ensure that this paper is timely filed. Please charge any associated fees which have not otherwise been paid to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.

Respectfully submitted,


Gustavo Siller, Jr.
Registration No.: 32,305
Attorney for Applicant

BRINKS HOFER GILSON & LIONE
P.O. BOX 10395
CHICAGO, ILLINOIS 60610
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Date: 4/14/04 Signature: 